

History of Property Tax in Idaho (Highlights)

1863 – 1890	<p>Idaho Territorial government and local governments relied on property taxes as a significant source of revenue.</p> <p>Each county assessor was to estimate full cash value of property to determine assessment.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> Property of the U.S., Territory, counties, and municipalities; Public buildings; Public hospitals and charitable institutions; Churches; Benevolent and charitable societies; Cemeteries and graveyards; Property not over \$1,000 in value belonging to widows or orphans; Growing crops; Mining claims; Tools not over \$50 in value belonging to mechanics; and Property only in transit through a county but assessed in the home county. <p>County commissioners sit as county board of equalization.</p> <p>Sheriffs generally were the tax collectors until 1881 when responsibility was changed to collect license taxes and the assessors were given the responsibility of collecting property taxes.</p> <p>School distribution formula developed with a portion of the school funding distributed equally to each school district and a portion distributed based on the number of students.</p> <p>Other sources of revenue included: poll taxes imposed on each adult male inhabitant with half of the revenue to the territory and half to the counties, license taxes for Mongolians or Chinamen, for professionals including physicians, surgeons, dentists, attorneys, or local officials, and for the operations of pool tables, bowling alleys, theaters, exhibitions, insurance companies, pawnbrokers, intelligence offices, brokerage houses, banks, vendors, or dealers in wines or spirits, and receipts taxes on the proceeds from mines (40% to the territory and 60% to the counties), toll roads, bridges, ferries, or the like (school fund).</p>
1891	<p>State board of equalization created to meet the first Monday in September to equalize the valuation of property. Board members are the Governor (Chairman), secretary of state, attorney-general, state auditor, and state treasurer.</p> <p>Set levy limits on property tax revenue for state purposes, county purposes, and county bridge purposes.</p>
1893	<p>Exemptions:</p> <ul style="list-style-type: none"> Property used exclusively for school purposes; Property of U.S., state, county, municipal corporation, or school district; Churches, chapels, and buildings used for religious worship; Cemeteries; Benevolent and charitable societies;

1893 (continued)	<p>Property not over \$1,000 in value belonging to widows or orphans; Growing crops; Mining claims; Capital stock of a corporation; Public and private libraries; Tools not over \$200 in value; Possessory rights to public lands; and Dues or credit secured by trust deed or lien.</p> <p>State board of equalization given authority to assess telegraph and telephone lines and railroads with value apportioned based on mileage.</p>
1895 – 1896	<p>Set amount of revenue from property taxes for state purposes at \$231,000 per year.</p> <p>State board of equalization to meet first Monday in August.</p> <p>Created county current expense fund.</p> <p>Exempted hospitals.</p> <p>Repealed receipts tax on toll roads, bridges, and ferries.</p>
1897	<p>Set amount of revenue from property taxes for state purposes at \$253,000 per year.</p> <p>Set second Monday in January as date for assessment of property.</p> <p>Repealed license tax on theaters.</p>
1899	<p>Set amount of revenue from property taxes for state purposes at \$245,000 per year.</p> <p>Exempted irrigation canals, ditches, and water rights.</p>
1901	<p>Set amount of revenue from property taxes for state purposes at \$245,000 per year.</p> <p>Exempted household goods not over \$400 in value and belonging to the head of the household.</p> <p>Authorized a special property road tax to be used only on county roads which could be paid in work performed on the road.</p>
1903	<p>Set amount of revenue from property taxes for state purposes at \$275,000 per year.</p> <p>Changed the rate of the net profits tax on mining from 1% to the same rate as paid on other property.</p> <p>Repealed license tax on bankers.</p>
1905	<p>Set amount of revenue from property taxes for state purposes at \$350,000 per year.</p> <p>Authorized road districts with bonding authority and levy authority to repay bonds.</p>
1907	<p>Set amount of revenue from property taxes for state purposes at \$500,000 per year.</p> <p>Exempted property not over \$1,000 in value and belonging to Civil War veterans.</p>
1909	<p>Set amount of revenue from property taxes for state purposes at \$600,000 per year.</p>

<p>1909 (continued)</p>	<p>Amended the school funding distribution formula by adding number of teachers in rural high school districts as the basis for part of the funding.</p> <p>Provided for road districts to receive 75% of the general tax revenue raised for roads.</p> <p>Authorized highway districts with bonding authority and levy authority to repay bonds and to pay for operating expenses with no apparent levy limit.</p> <p>Authorized county road system with authority to levy within set limits and additional levy authority to repay bonds.</p>
<p>1911</p>	<p>Set amount of revenue from property taxes for state purposes at \$900,000 per year.</p> <p>Required all future road taxes to be paid in money (discontinued allowing payment by working on the road).</p> <p>Authorized highway districts to levy for bridges.</p> <p>Exempted improvements not over \$200 in value.</p> <p>Enacted a gross receipts tax at 3% on all companies doing business in the state.</p> <p>Added car companies and sleeping car companies to the operating property assessed by the state board of equalization and apportioned to the counties with main line track.</p>
<p>1912</p>	<p>Required an application and certification of eligibility for the exemption on property not over \$1,000 in value and belonging to widows, orphans, and veterans.</p> <p>Required property (including operating property assessed by the state board of equalization) to be valued at full cash value and to be assessed at 40% of that value.</p> <p>Established a land classification system for assessment purposes and required land and improvements to be assessed separately.</p>
<p>1913</p>	<p>Set amount of revenue from property taxes for state purposes at \$1,000,000 per year.</p> <p>Repealed the 40% assessment ratio and required all property to be valued and assessed at full cash value.</p> <p>Set levy limits for the county current expense fund, roads, bridges, and schools.</p> <p>Exemptions:</p> <ul style="list-style-type: none"> Property of U.S., state, county, municipal corporation, or school district; All property used for school purposes; Property of religious corporations or societies; All public cemeteries and all public libraries; Property of fraternal, benevolent, or charitable societies; Property not over \$1,000 in value belonging to widows, orphans, or Civil War veterans; Growing crops, fruit, or nut bearing trees; Not patented mining claims;

1913 (continued)	<p>Capital stock of corporations; Private libraries not over \$400 in value; Surgical or scientific instruments of physicians not over \$400 in value; Tools not over \$400 in value; Household goods and furniture not over \$400 in value; Possessory rights to public lands; Dues or credit secured by mortgage, trust deed, or lien; Hospitals; Irrigation canals, ditches, and water rights; and Cooperative telephone lines.</p>
1915	<p>Set amount of revenue from property taxes for state purposes at \$750,000 per year.</p> <p>Changed the method for apportioning the value of electric transmission lines to be by line mile within county where investment is made.</p>
1917	<p>Exempted forestry tracts for 10 years.</p> <p>Set amount of revenue from property taxes for state purposes at \$1,000,000 per year. Amended levy limits for schools to require each county to raise a set minimum.</p>
1919	<p>Set amount of revenue from property taxes for state purposes at \$2,000,000 per year.</p> <p>Raised levy limits for bridges.</p>
1921	<p>Set amount of revenue from property taxes for state purposes at \$1,800,000 per year.</p> <p>Exempted property used to generate and deliver electrical power for irrigation.</p>
1923	<p>Set amount of revenue from property taxes for state purposes at \$1,575,000 per year.</p> <p>Amended the levy limits for county current expense, for roads, and for bridges.</p> <p>Enacted a gasoline tax.</p>
1925	Set amount of revenue from property taxes for state purposes at \$1,675,000 per year.
1927	<p>Set amount of revenue from property taxes for state purposes at \$2,350,000 per year.</p> <p>Exempted property up to \$1,000 in value belonging to veterans of the Spanish-American War or the Philippine Insurrection.</p>
1929	<p>Set amount of revenue from property taxes for state purposes at \$2,250,000 per year.</p> <p>Repealed the exemptions for forestry tracts and for surgical and scientific instruments of physicians.</p>
1931	<p>Set amount of revenue from property taxes for state purposes at \$2,250,000 per year.</p> <p>Enacted the Property Tax Relief Act with the property tax levy for state funding to be reduced by the amount of the revenue raised from the new income tax and creating the office of the Tax Commissioner to administer the income tax.</p> <p>Required merchant's stock to be valued based on the average value during the first three months of the year.</p>

1931 (continued)	Enacted a kilowatt hour tax on electrical energy generated in Idaho.
1933	<p>Set amount of revenue from property taxes for state purposes at \$1,250,000 per year.</p> <p>Authorized the state board of equalization to compel each assessor to assess any omitted property and to reassess all property improperly assessed.</p> <p>Authorized the department of finance to investigate the assessment of property in each county and report the finding to the state board of equalization.</p> <p>Repealed property tax on motor vehicles.</p>
1935	<p>Set amount of revenue from property taxes for state purposes at \$1,000,000 per year.</p> <p>Exempted property up to \$1,000 in value belonging to veterans of the World War.</p>
1937	<p>Set amount of revenue from property taxes for state purposes at \$1,500,000 per year.</p> <p>Amended the levy limits for the county current expense fund.</p>
1939	<p>Set amount of revenue from property taxes for state purposes at \$1,000,000 per year.</p> <p>Added \$400,000 in property taxes for public assistance.</p> <p>Added \$1,000,000 in property taxes for public schools.</p> <p>Amended the powers of the tax commission to include administration of the license tax on electricity, motor fuels tax, aircraft fuels tax, tax on beer, tax on malt syrup and malt extract, ore mining tax, and contractor's license tax that were all prior duties of the commissioner of law enforcement.</p>
1941	<p>Set amount of revenue from property taxes for state purposes at \$2,150,000 per year.</p> <p>Exempted property used to produce electrical energy for pumping water for drainage.</p>
1943	<p>Set amount of revenue from property taxes for state purposes at \$2,250,000 per year.</p> <p>Exempted property up to \$1,000 in value belonging to blind persons or veterans of World War II with a service connected disability.</p> <p>Required the assessment of electric current transmission lines belonging to rural electrification associations by the state board of equalization.</p> <p>Amended the road tax to be the road and bridge tax and changed the levy limit.</p>
1945	<p>Set amount of revenue from property taxes for state purposes at \$2,000,000 per year.</p> <p>Created the tax commission as required by the Constitutional amendment approved in November 1944 giving it the powers of the former state board of equalization.</p> <p>Amended the levy limits for the county current expense fund.</p> <p>Enacted a tax on cigarettes to be collected by the tax commission.</p>

1945 (continued)	Exempted property up to \$1,000 in value belonging to persons in the Armed Forces.
1947	<p>Set amount of revenue from property taxes for state purposes at \$2,000,000 per year.</p> <p>Exempted property up to \$1,000 in value belonging to all permanently disabled veterans of all wars.</p> <p>Repealed the requirement for the department of finance to investigate the assessment of property.</p>
1949	<p>Set amount of revenue from property taxes for state purposes at \$2,000,000 per year.</p> <p>Repealed the tax on malt syrup and malt extract.</p> <p>Amended the levy limits on the county current expense fund.</p> <p>Created the office of the state tax collector to collect and administer the license tax on electricity, motor fuels tax, aircraft fuels tax, beer tax, ore mining tax, contractor's license tax, chain store license tax, transfer and inheritance tax, express companies tax, income tax, dealers in dairy products tax, oleomargarine tax, cigarette tax, and punch boards and spindle tax.</p>
1951	<p>Set amount of revenue from property taxes for state purposes at \$2,000,000 per year.</p> <p>Repealed the requirement to assess merchant's stock.</p> <p>Required the tax commission to assess and apportion pipeline companies.</p>
1953	<p>Set amount of revenue from property taxes for state purposes at \$2,000,000 per year.</p> <p>Amended the levy limits on the county current expense fund.</p>
1955	<p>Set amount of revenue from property taxes for state purposes at \$2,000,000 per year.</p> <p>Required the county assessors to complete the revaluation of property within 6 years.</p> <p>Exempted personal property stored in a public warehouse.</p>
1957	<p>Set amount of revenue from property taxes for state purposes at \$2,000,000 per year.</p> <p>Set the limit for and authorized the boards of county commissioners to set a levy to fund the revaluation.</p> <p>Required the tax commission to determine the ratio of assessment in each county to be used for equalization of the distribution of school funds and the state property tax levy.</p> <p>Amended the levy limits on the county current expense fund.</p> <p>Repealed the exemption for tools.</p>
1959	<p>Set amount of revenue from property taxes for state purposes at \$2,000,000 per year.</p> <p>Required the assessment of trailer houses in addition to a registration fee.</p>

1959 (continued)	Enacted the gross receipts tax on cooperative electric association in lieu of all other taxes.
1961	<p>Set amount of revenue from property taxes for state purposes at \$2,000,000 per year.</p> <p>Amended the levy limits on the county current expense fund.</p> <p>Reenacted the exemptions to only include:</p> <ul style="list-style-type: none"> Property of U.S. (except when permitted), state, county, municipal corporation, or school district; Property used for school or educational purposes; Property of religious corporations or societies; All public cemeteries and all public libraries; Property of fraternal, benevolent, or charitable corporations or societies; Up to \$1,000 in value of property not over \$3,600 in value belonging to the following persons with income not over \$3,600: blind persons, widows, fatherless children under 18, honorably discharged veterans of the Civil War, Spanish-American War, Philippine Insurrection, and Indian Wars, and disabled veterans of any war; Growing crops; Not patented mining claims; Capital stock and deposits; Household goods, wearing apparel, and personal effects; Possessory rights to public lands; Dues or credit secured by mortgage, trust deed, or other liens; Hospitals and refuge homes; Irrigation water and structures and operating property of irrigation districts and canal companies; Cooperative telephone lines from which no profit is derived; Properly registered motor vehicles; and Property used for generating and delivering electrical power for irrigation and drainage.
1963	<p>Set amount of revenue from property taxes for state purposes at \$2,000,000 per year.</p> <p>Added the following exemptions:</p> <ul style="list-style-type: none"> Natural gas utility property used for generating and delivering power for irrigation and drainage; Facilities used to control air or water pollution; and Personal property manufactured or processed in Idaho but shipped out of state.
1965	<p>Classified property as real, personal, or operating.</p> <p>Enacted the Idaho Sales Tax Act and provisions prohibiting a property tax levy for state purposes while a sales tax is in effect.</p> <p>Required the tax commission to describe the method of finding full cash value based on: earning capacity, relative location, desirability and functional use, reproduction cost less depreciation, comparison with other like properties of known or recognized value, and market value in the ordinary course of trade.</p> <p>Amended the levy limits for the county current expense fund.</p>

1965 (continued)	Defined assessed value to be 20% of full cash value for real and personal property and 40% of full cash value for operating property.
1967	<p>Exempted business inventory to become effective over a 4-year period.</p> <p>Appropriate revenue from the sales tax fund to local taxing districts to make up for exempted business inventory.</p> <p>Abolished the office of state tax collector and transferred all powers and duties to the tax commission.</p> <p>Amended the exemption to be \$1,250 for property not over \$6, 000 in value belonging to the following persons with income not over \$3,600: blind persons, widows, fatherless children under 18, honorably discharged veterans of the Civil War, Spanish-American War, Philippine Insurrection, and Indian Wars, and disabled veterans of any war.</p> <p>In Idaho Telephone Co. v. Baird, the Idaho Supreme Court declared unconstitutional the law setting the assessed value at 20% for real and personal property and 40% for operating property. The Court cited the Idaho Constitution's requirements that a tax be proportional to the value of the property (Article 7, § 2) and that a tax be levied uniformly on the same class of subjects within a taxing district (Article 7, § 5) and said that the uniformity provision is not only violated when the tax is levied unevenly on the same class of subjects but when one class of property is systematically assessed at a different percent of actual cash value than applied to other classes of property within the same taxing district.</p> <p>Required the value of all real, personal, or operating to be adjusted annually in equal increments to achieve 20% of full cash value by January 1, 1977.</p>
1969	<p>Required the value of all real, personal, or operating property to be adjusted annually in equal increments to achieve 20% of market value by January 1, 1982.</p> <p>Established January 1 each year as the lien date.</p> <p>Required the tax commission to provide rules directing the determination of market value by the counties using recognized appraisal methods and techniques as set forth by the tax commission.</p> <p>Limited the property tax portion of the budgets of taxing districts to the prior year's budget plus 4%, which could be exceeded upon 60% vote in an election held for such purpose or by petition to the tax commission citing extraordinary circumstances or conditions.</p> <p>Created the board of tax appeals, consisting of three members appointed by the governor, to hear appeals from county boards of equalization and to hear appeals of operating property values or allocations filed by county assessors.</p> <p>Provided for inadvertently omitted property to be assessed on the subsequent roll.</p> <p>Required the implementation of a continuing program of valuation to achieve the appraisal of all property at least every five years and to be funded by an annual levy of not more than two mills.</p>

<p>1969 (continued)</p>	<p>For property valued \$15,000 or less and owned by anyone age 65 or over, exempted any taxes exceeding the amount of the taxes for 1966 beginning with 1970 assessments.</p> <p>Required plat maps to be prepared under tax commission rules to established scales and other criteria and all tracts to be numbered using a uniform numbering system established by the tax commission.</p> <p>Required the tax commission to prescribe the form for the assessment notice and tax bill, outlining the contents of said bill.</p> <p>Required the personal property declaration to be in a form prescribed by the tax commission.</p> <p>Transferred personal property tax collection duties from the assessor to the tax collector (treasurer).</p> <p>Required the tax commission to provide an annual appraisal school.</p> <p>Required the tax commission to define categories of property and equalize the valuations within and between the counties.</p>
<p>1970</p>	<p>Set maximum value at \$15,000 and maximum income at \$4,800 to be eligible for 65 and over exemption created in 1969 and changed the exemption to exempt the value of the dwelling exceeding the ratio of assessment for such property in 1966.</p> <p>Raised lower value limit from \$6,000 to \$15,000 and expanded exemption of property belonging to widows, blind persons, orphans, and honorably discharged veterans to include persons taken prisoner in a hostile action.</p> <p>Allowed county assessors to determine exempt portion of facilities, installations, or equipment providing pollution control.</p> <p>Lease or use of property belonging to fraternal, benevolent, or charitable organization for athletic or recreational activities, dormitories or residence halls, meeting rooms or halls, or auditoriums or club rooms, even when revenue is derived from such use, does not result in loss of exemption.</p> <p>Set 2% penalty and 8% interest on delinquencies (<i>Repealed 63-1102</i>).</p> <p>Allowed adjustments to inventory replacement revenue based on variations from average revenues in property taxes on inventory in 1965, 1966, and 1967.</p>
<p>1971</p>	<p>Repealed 4% limit on growth of property tax funded budgets for taxing districts.</p> <p>Limited the taxes exempted by the 65 and over exemption to \$75.</p> <p>Increased maximum limit from \$3,600 to \$4,800 for exemption of property belonging to widows, blind persons, orphans, honorably discharged veterans, and persons taken prisoner in a hostile action.</p>

1971 (continued)	<p>Required actual and functional use to be a major consideration when determining the value of commercial or agricultural properties.</p> <p>Persons recognized for hardship are granted a \$15,000 exemption for real and personal property.</p> <p>Repealed assessment of migratory livestock.</p> <p>Added water companies under jurisdiction of the public utilities commission to operating property subject to assessment by the tax commission.</p> <p>Changed the operator's statements' filing deadline from the second Monday in May to April 30.</p>
1972	<p>Extended the exemption for property owned by religious organizations to include property with a combination of religious worship along with any nonprofit educational purposes and recreational activities.</p> <p>Rental property is taxable during the period of time that it is leased or rented and exempt during the period of time that it is in business inventory with owners required to report the monthly rental status by the first Monday in November for assessment on the subsequent roll.</p>
1973	<p>Required name and address of grantee to be included on conveyance of real property.</p> <p>Required taxing districts with altered boundaries to provide a complete legal description and map designating the boundaries of the altered part of the district.</p> <p>Created interim study of farmland assessment practices, senior citizens' property tax relief, and operation and administration of the tax commission.</p>
1974	<p>Repealed exemption for property belonging to widows, blind persons, orphans, and honorably discharged veterans to include persons taken prisoner in a hostile action.</p> <p>Created property tax reduction with state reimbursement to taxing districts for reductions up to \$200 granted to persons with less than \$5,000 in household income who are 65 or over, fatherless children under 18, widows, disabled veterans, blind, or former prisoners taken by hostile force.</p>
1975	<p>Appropriated \$1,948,900 for property tax reduction.</p> <p>Created weather modification districts with authority to levy property taxes on taxable value within district.</p> <p>Allowed assessment of personal property for the current year and the prior year.</p> <p>Eliminated assessment of migratory livestock.</p> <p>Exempted properly registered recreation vehicles.</p> <p>Expanded the exemption for hospital property owned by religious or benevolent entity to include leased medical equipment.</p>
1976	<p>Appropriated \$1,669,400 for property tax reduction.</p>

<p>1976 (continued)</p>	<p>Increased maximum income for property tax reduction benefits to \$5,500.</p> <p>Required the tax commission to provide an appraiser certification program with minimum requirements including period of time within which a county appraiser must become certified.</p> <p>Established missed property roll with appeal to BOE in January of the following year.</p> <p>Defined tax code area and established the tax code area mapping system.</p>
<p>1977</p>	<p>Appropriated \$1,700,000 for property tax reduction.</p> <p>Required the tax commission to develop, maintain, and enforce a uniform system for property tax assessment and taxation (Property Tax Assessment Assistance to Counties), including parcel numbering, requiring every assessor to use the computer software prescribed by the tax commission, and appropriating \$200,000 for implementation.</p> <p>Required the tax commission to establish procedures to assess mobile homes in the same manner as other residential housing.</p> <p>Removed \$15,000 maximum exemption for property because of undue hardship.</p>
<p>1978</p>	<p>Appropriated \$2,300,000 for property tax reduction.</p> <p>Voters approved 1% Initiative limiting property taxes to 1% of 1978 market value, requiring two-thirds vote in the legislature to increase rate of property taxes and two-thirds vote of people to impose special taxes.</p> <p>Expanded exemption for properly registered vehicles to include boats.</p> <p>Allows certain cities the tax option for hotel-motel taxes and liquor taxes with revenue to go to property tax relief fund.</p> <p>Increased the maximum property tax reduction benefit to \$400 and increased the maximum household income to \$7,500.</p> <p>Added interstate water transportation tugs, boats, barges, equipment, and docks to the definition of operating property and defined public utility for property tax purposes.</p>
<p>1979</p>	<p>Appropriated \$3,000,000 for property tax reduction.</p> <p>Added widowers to the property tax reduction program.</p> <p>Amended the 1% Initiative requiring market values to be at 1978 with all property to be appraised or indexed to achieve 100% of 1978 value by January 1, 1980, allowing an annual adjustment of values up to 2%, requiring a tax commission monitored comprehensive appraisal plan from each county specifying how 1978 market value plus inflation up to 2%, and limiting taxing districts to no more than the approved 1978 property tax budget without a two-thirds vote.</p> <p>Defined land actively devoted to agriculture.</p>

<p>1979 (continued)</p>	<p>Authorized the tax commission to charge counties for Property Tax Assessment Assistance to Counties and deposit receipts in Property Tax Assistance Account.</p> <p>Repealed county authority to charge collection fee to taxing districts for collection of property taxes.</p> <p>Changed interest rate on delinquent property taxes from 8% per year to 1% per month.</p> <p>Allowed supplemental maintenance and operation budget for junior colleges exempt from budget limitations of amended 1% Initiative upon majority approval of voters.</p> <p>Placed a one-year moratorium on ratio study for school district equalization.</p> <p>Allowed computer generated documents instead of forms previously required in property tax assessment and taxation.</p> <p>Exempted the value in excess of the residential value for residential property continuously used solely for residential purposes in rezoned areas previously zoned residential.</p>
<p>1980</p>	<p>Appropriated \$3,000,000 for property tax reduction.</p> <p>Expanded eligibility for property tax reduction benefits to include persons receiving disability benefits, increased maximum household income for qualifying claimants from \$7,500 to \$8,750, authorized the tax commission to make cost of living adjustments to the maximum income, and provided for subtraction of medical expenses when determining income eligibility requirements.</p> <p>Required tax charges to be expressed as a percent of market value.</p> <p>Exempted tort funds from the budget limitations resulting from the 1% Initiative.</p> <p>Authorized administrative fee for motor vehicle registrations.</p> <p>Upon application exempted 20% of the market value of residential improvements used as a primary dwelling up to a maximum of \$10,000 and required the subtraction of this exemption before payment of property tax reduction benefits.</p> <p>Authorized county commissioners to charge fees for services otherwise funded by property tax revenue.</p> <p>Initiated the occupancy tax on newly constructed improvements to real property.</p> <p>Exempted the speculative portion of the value of land actively devoted to agriculture.</p> <p>Required the use, whenever practical, of reproduction or replacement cost less depreciation when considering the cost approach to valuing depreciable property.</p> <p>Authorized prepayment of property taxes in certain situations.</p>

1980 (continued)	Authorized taxing districts to impose and collect fees for services otherwise funded by property taxes.
1981	<p>Appropriated \$3,170,000 for property tax reduction.</p> <p>Repealed the requirement that property be assessed at 1978 market value and adjusted annually at an inflation rate not to exceed 2%.</p> <p>Repealed the freeze on property tax funded budgets of taxing districts, but imposed no more than the greater of a 5% increase or half of the percentage increase in value applied to the highest of the property tax funded budgets for 1978, 1979, 1980, or the prior year.</p> <p>Limited the amount of revenue to be raised from property taxes to be no more than the amount advertised prior to adoption of the final budget.</p> <p>Extended for one more year the exemption for 20% of the market value of owner occupied residential improvements up to \$10,000.</p> <p>Expanded the exemption for financial instruments to include other intangible personal property.</p> <p>Established the non-revocable option to declare a mobile home as real property.</p> <p>Amended property tax reduction program to exclude public welfare recipients.</p> <p>Provided for sales tax distribution to non-school taxing districts.</p>
1982	<p>Appropriated \$3,245,400 for property tax reduction and provided for percentage reduction in claims for property tax reduction exceeding the amount of the appropriation.</p> <p>Established the taxation of forestland and forest products based on forestland designated under the productivity option or bare land and yield tax option with the yield tax rate set at 3%.</p> <p>Allowed taxes on improvements on exempt land to be paid in two installments.</p> <p>Extended for one more year the exemption for 20% of the market value of owner occupied residential improvements up to \$10,000.</p> <p>Amended the continuing appraisal program to require at least 20% of each category of property be appraised each year and to require any property not included in this 20% to be indexed so all property is valued at current market value each year.</p>
1983	<p>Appropriated \$2,816,000 for property tax reduction.</p> <p>Removed from jurisdiction of the state board of tax appeals authority to hear appeals on assessments of operating property and provided for such appeals to district court within 30 days of the notice of the value being sent to the operating property company.</p> <p>Implemented the initiative passed by the people increasing the exemption for owner occupied residential improvements to 50% of the market value up to \$50,000.</p>

1983 (continued)	<p>For the exemption for power used to pump irrigation water, required the companies to certify to the tax commission the amount refunded or credited against customers' bills.</p> <p>Amended the 5% cap on property tax funded budgets allowing additional growth in the budget based on the current levy times 80% of the increase in value.</p>
1984	<p>Added \$329,300 to the 1983 appropriation for property tax reduction.</p> <p>Appropriated \$3,001,200 for property tax reduction.</p> <p>Repealed requirement that annexations by fire districts be contiguous.</p> <p>Required value exempted for pollution control, hardship, benevolent and charitable, and homeowners to be reported on the abstract.</p> <p>Required records of property tax payments to be retained for five (5) years.</p> <p>Excluded from the recapture tax forestland designated under the bare land and yield tax option being transferred to an owner with forestland designated under the productivity option.</p> <p>Applied the yield tax to forest products harvested from non-designated forestlands used for agriculture.</p> <p>Excluded property not providing utility service from rate base in public utility commission rate setting.</p> <p>Repealed requirement for owners to report non-registered motor vehicles to the assessor.</p> <p>Increased the interest rate on delinquent property taxes from 8% to 12%.</p> <p>Required land surveys to be conducted so as to produce an unadjusted mathematical error of closure of not less than one part in five thousand.</p>
1985	<p>Appropriated \$3,188,000 for property tax reduction.</p> <p>Empowered county commissioners to uniformly exempt all or part of the taxable personal property and unimproved real property from taxation by any fire district.</p> <p>Allowed appeals that can be taken to the board of tax appeals to alternatively be taken to district court.</p> <p>Exempted junior college tuition funds and policeman's retirement funds from the 5% cap on property tax funded budgets.</p>
1986	<p>Subtracted \$144,400 from the 1985 appropriation for property tax reduction.</p> <p>Appropriated \$3,188,000 for property tax reduction.</p> <p>Amended the 5% cap on property tax funded budgets replacing the 80% of the increase in value with the lesser of the maximum levy or 105% of the prior year's levy rate.</p>

1986 (continued)	<p>Changed terminology from mobile home to manufactured home.</p> <p>Limited to a maximum of three acres the size of the land eligible for the exemption as residential use property in areas where the zoning is changed to other than residential.</p>
1987	<p>Continuously appropriated funds for property tax reduction in the amount needed to pay the first half and second half reimbursement in full to the counties.</p> <p>Limited revenue allocation areas (RAAs) to no more than 35 acres and only one existing in any urban renewal agency (URA) at the same time and established the base assessment roll within RAAs as the basis of revenue to taxing districts with the taxes on the increased value financing the URA.</p> <p>Removed yield tax revenue from the property tax funded budget cap.</p> <p>Defined the procedure for the apportionment of the value of the operating property of railroads.</p>
1988	<p>Enacted the "Local Economic Development Act" extending RAAs to municipalities under 100,000.</p> <p>Clarified the 5% cap on property tax funded budgets as being 5% above the highest of the prior three years instead of 1978, 1979, and 1980.</p> <p>Required proposed areas for annexation to be contiguous with the annexing taxing district's boundary unless otherwise specifically allowed to be noncontiguous by law.</p> <p>Authorized assessors to exclude assessments of reserved mineral rights with de minimis values meaning the value of the reserved mineral rights do not warrant the expenditure to appraise and assess.</p> <p>Allowed personal property tax payments to be made in two installments.</p> <p>Defined non-household member for purposes of property tax reduction.</p> <p>Deleted cable television from the definition of public utility and excluded mobile telephone services or pager service from that definition.</p>
1989	<p>Required the mailing of the assessment notice by the first Monday in June and required statement on the assessment notice informing the property owner of the right and deadline to appeal.</p> <p>Required BOE to hear appeals received by the fourth Monday in June.</p> <p>Provided for reporting of increment values on the abstract.</p> <p>Provided for personal property discovered between the fourth Monday in November and December 31 to be assessed on the second subsequent roll.</p> <p>Allowed taxing districts to increase the property tax funded budget above the 5% budget or levy increase limit by two-thirds of any amount of allowed increase foregone for the current year.</p>

1989 (continued)	<p>Clarified manufactured home eligible to be used with a dealer's plate, designated as sheep or cow camps, or meeting the definition of recreational vehicles are exempt from property tax.</p> <p>Changed the date for the completion of the assessment of personal property from the second Monday of July to the fourth Monday of June, required the completion of the assessment of personal property for the subsequent roll by the fourth Monday of November, and required all remaining personal property discovered by December 31 to be assessed on the missed property roll.</p> <p>Required the complete mailing address of the grantee on instruments conveying property.</p> <p>Discontinued the closing of the property tax books during the audit and required the county treasurer to accept property tax payments during the audit and hold these payments in a tax custodial account.</p> <p>Required the tax notice to be on forms prescribed by the state tax commission.</p> <p>Reduced the interest on delinquent property taxes from 2% to 1% per month and reduced the time for right of redemption from 5 years to 3 years after date of issuance of tax deed.</p>
1990	<p>Created levee districts with authority to levy property taxes on real property; thereby, exempting personal property and operating property from taxation by levee districts.</p> <p>Allowed county governments to receive grants from any source.</p> <p>Authorized the boards of county commissioners to either refund property taxes or apply the refund as a credit against the following year when refunds are ordered by any court or the board of tax appeals.</p> <p>Granted the boards of county commissioners the authority to adjust penalties, interest, or fees on property taxes.</p> <p>Authorized counties to create and levy property taxes for a justice fund.</p> <p>Authorized the levying of property taxes on all taxable real property within herd districts; thereby, exempting personal property and operating property from taxation by herd districts.</p>
1991	<p>Repealed the limits on property tax increases and enacted truth in taxation provisions for property tax funded budget growth and limits on increases in property taxes.</p> <p>Established the county museum board as a separate taxing unit with independent authority to request approval of a property tax funded budget for which the board of county commissioners would levy on all taxable property in the county.</p> <p>Defined land to be agricultural and eligible for the exemption under Idaho Code section 63-602K when that land is used for wildlife habitat and owned by any entity qualifying as nonprofit under section 501(C)(3) of the Internal Revenue Code and Idaho Code section 63-602C and which is dedicated to conservation of wildlife or wildlife habitat.</p>

1991 (continued)	Amended the definition of nonhousehold member for property tax reduction purposes to include persons receiving disability benefits and persons with proof of disability for whom the claimant provides care.
1992	<p>Made parcels of land, not less than 10 acres and owned by the Department of Fish and Game, subject to a fee in lieu of property taxes.</p> <p>Prohibited the creation of any new school-community library district after June 30, 1994.</p> <p>Amended truth-in-taxation, requiring advertisement of the proposed increase for property tax funded budgets that increased by more than 105% from the prior year.</p> <p>Clarified claimant for property tax reduction must own and occupy dwelling as primary dwelling place, provided a definition of owner, and increased maximum benefits to \$600 for 1992 and to \$800 beginning 1993.</p> <p>Authorized the state tax commission to provide information to the assessors about income tax filings for any person applying for homeowner's exemption.</p> <p>Clarified designation of forestland for legislated property tax valuation is for 10-year period; each landowner must have designated forestland in same designation and designation of all lands may be changed at end of designation period.</p> <p>Enacted procedures for correction of erroneous levies.</p> <p>Required assessors to provide an inventory of exempt properties to the state tax commission.</p> <p>Allowed property taxes to be paid in part or full at any time with the total first half to be paid by December 20 and the total second half by June 20 of the following year with penalty and interest charged on any unpaid balance.</p> <p>Established procedure for correction of erroneous levies.</p>
1993	<p>Clarified that any appeal to the board of tax appeals is a trial de novo.</p> <p>Clarified that all property tax exemptions granted under Chapter 6, Title 63, must be annually approved by the county BOE.</p> <p>Required payment of penalty and interest on refunds of erroneous property taxes.</p> <p>Allowed recreation districts to only levy fees in lieu of property taxes and those fees must be uniform.</p> <p>Repealed the nonrevocable option of providing for mobile homes to become real property and enacted procedure for manufactured homes to be declared real property and procedure to reverse the declaration.</p> <p>Amended the occupancy tax law to require assessors to notify each occupancy taxpayer of his right to apply for the homeowner's exemption.</p>

1993 (continued)	Enacted provision requiring assessment of six or more lots in the same subdivision under the same ownership to recognize the time period needed to sell the lots in order to realize current market value.
1994	<p>Amended exemption for government owned property to make properties that are inventory of the Farmers Home Administration subject to taxation like other property in the county.</p> <p>Changed urban renewal law to allow creation of urban renewal areas in competitively disadvantaged border community areas that are areas within 25 miles of the state border.</p> <p>Provided a definition for deferred taxes on forestland designated under the bare land/yield tax option.</p> <p>Changed definition of owner for purposes of property tax reduction and homeowner's exemption to include revocable trusts.</p> <p>Allowed surviving spouse to file claim for property tax reduction on behalf of deceased spouse.</p> <p>Required all taxing districts to advertise any fee increase exceeding 5%.</p> <p>Clarified all property tax liens are perpetual and continuous on all real and personal property.</p> <p>Repealed 1993 provision about assessment of six or more lots in the same subdivision under the same ownership recognizing the time period needed to sell the lots in order to realize current market value.</p>
1995	<p>Enacted the casualty loss exemption enabling the BOE to exempt all or part of the value of any real or personal property damaged by an event causing casualty loss.</p> <p>Clarified the definition of income for property tax reduction purposes to include the nontaxable amount of any individual retirement account but exclude rollovers, repealed the requirement for a claimant to have owned and lived in property in this state in the year prior to applying for benefits, and defined occupied to mean actual use and possession.</p> <p>Converted property tax mill levies to percent of taxable value.</p> <p>Reduced the multiplier for determining the property tax funded portion of the school maintenance and operations budget from .004 to .003 and provided property tax replacement funding.</p> <p>Repealed truth in taxation and limited non-school district property tax funded budgets to the highest from the prior 3 years plus 3% plus a factor for growth from new construction and annexation plus any foregone amount.</p>

To be continued.